UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

IN THE MATTER OF THE ARBITRATION

BETWEEN

: CIVIL ACTION NO: 1:08-cv-468

IDEAL PLASTIC CONTAINER COMPANY

Petitioner,

RULE 7.1 STATEMENT

Page 1 of 1

and

UFCW LOCAL 174 COMMERCIAL HEALTH CARE FUND AND COMMERCIAL PENSION FUND

Respondent

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Ideal Plastic Container Company, Inc. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held; None.

JOMATHAN J/LERNER

STARR, GERN DAVISON & RUBIN, P.C.

Attorneys for Petitioner

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Dated: January 16, 2008